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JOURNAL

	DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE		
					DEBIT	CREDIT	DEBIT	CREDIT	
1	19-- Jan.	2 U.S. Savings Bonds Payable	C143	2180	300000				1
2		15 Employee Income Tax Pay.	C152	2120	121500				2
3		FICA Tax Payable		2130	134268				3
4		31 Unemploy. Tax Pay.—Fed.	C158	2150	8362				4
5		31 Unemploy. Tax Pay.—State	C159	2160	56445				5
6		31 Salary Expense	C164	6170	848700				6
7		Employee Income Tax Pay.		2120		142500			7
8		FICA Tax Payable		2130		67896			8
9		U.S. Savings Bonds Payable		2180		10000			9
10		31 Payroll Taxes Expense	M95	6150	120516				10
11		FICA Tax Payable		2130		67896			11
12		Unemploy. Tax Pay.—Fed.		2150		6790			12
13		Unemploy. Tax Pay.—State		2160		45830			13
14	Feb.	15 Employee Income Tax Pay.	C170	2120	142500				14
15		FICA Tax Payable		2130	135792				15
16		28 Salary Expense	C180	6170	859800				16
17		Employee Income Tax Pay.		2120		146200			17
18		FICA Tax Payable		2130		68784			18
19		U.S. Savings Bonds Payable		2180		10000			19
20		28 Payroll Taxes Expense	M104	6150	122091				20
21		FICA Tax Payable		2130		68784			21
22		Unemploy. Tax Pay.—Fed.		2150		6878			22
23		Unemploy. Tax Pay.—State		2160		46429			23
24	Mar.	15 Employee Income Tax Pay.	C195	2120	146200				24
25		FICA Tax Payable		2130	137568				25
26		31 Salary Expense	C206	6170	902800				26
27		Employee Income Tax Pay.		2120		154500			27
28		FICA Tax Payable		2130		72224			28
29		U.S. Savings Bonds Payable		2180		10000			29
30		31 Payroll Taxes Expense	M113	6150	128197				30
31		FICA Tax Payable		2130		72224			31
32		Unemploy. Tax Pay.—Fed.		2150		7222			32
33		Unemploy. Tax Pay.—State		2160		48751			33
34		31 Carried Forward		✓	3894739	1052908			34

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SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH						
				DEBIT CREDIT				DEBIT CREDIT						
1												30000		1
2												255768		2
3														3
4												8362		4
5												56445		5
6												628304		6
7														7
8														8
9														9
10														10
11														11
12														12
13														13
14												278292		14
15														15
16												634816		16
17														17
18														18
19														19
20														20
21														21
22														22
23														23
24												283768		24
25														25
26												666076		26
27														27
28														28
29														29
30														30
31														31
32														32
33														33
34												2841831		34